

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WASHINGTON  
TACOMA DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

FRANK G. WEBSTER,

Respondent.

Case No. 3:25-mc-05008-DGE

**NOTICE OF HEARING AND ORDER  
TO SHOW CAUSE**

Upon the Petition of the United States and the Declaration of Revenue Agent Sandy Bachman, including the exhibits attached thereto, it is hereby

ORDERED that Respondent Frank G. Webster appear before United States District Judge David G. Estudillo, in that Judge's courtroom in the United States Courthouse, Tacoma, Washington, on the 20th day of August, 2025, at 11 a.m., to show cause why Frank Webster should not be compelled to comply with the Internal Revenue Service ("IRS") summons personally served upon him.

It is further ORDERED that:

1. A copy of this Order, together with the Petition, the Declaration of Revenue Agent Sandy Bachman, and its exhibits, shall be served upon Frank Webster in accordance with Federal Rule of Civil Procedure 4(h) within 30 days of the date that this Order is served upon

1 counsel for the United States or as soon thereafter as possible. The Court hereby appoints  
2 Revenue Agent Sandy Bachman, or any other person designated by the IRS, to effect service in  
3 this case. Service may also be effected by the United States Marshal's office or a process server.

4 2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the  
5 Clerk as soon as practicable.

6 3. Because the file in this case reflects a prima facie showing that the examination is  
7 being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that  
8 the information sought is not already within the Commissioner's possession, and that the  
9 administrative steps required by the Internal Revenue Code have been substantially followed,  
10 under *United States v. Powell*, 379 U.S. 48, 57–58 (1964), the burden has shifted to Frank  
11 Webster to oppose enforcement of the summons.

12 4. If Frank Webster has any defense to present or opposition to the Petition, such  
13 defense or opposition shall be made in writing and filed with the Clerk, and copies served on  
14 counsel for the United States in Washington D.C., at least 21 days prior to the date set for the  
15 show cause hearing. The United States may file a reply memorandum to any opposition at least 7  
16 court days prior to the date set for the show cause hearing.

17 5. At the show cause hearing, the Court will consider all issues raised by Frank  
18 Webster. Only those issues brought into controversy by the responsive pleadings and factual  
19 allegations supported by the affidavit or declaration will be considered. Any uncontested  
20 allegations in the Petition will be considered admitted.

21 6. Frank Webster may notify the Court, in a writing filed with the Clerk and served  
22 on counsel for the United States at the address on the Petition, at least 14 days prior to the date  
23 set for the show cause hearing, that Frank Webster has no objection to enforcement of the  
24 summons. Frank Webster's appearance at the hearing will then be excused.

25 Frank Webster is hereby notified that a failure to comply with this Order may subject him  
26 to sanctions for contempt of court.

27 IT IS SO ORDERED.

1 Presented by:

2 /s/ Lolita De Palma

3 LOLITA DE PALMA

4 Trial Attorney, Tax Division

5 U.S. Department of Justice

6 DATED this 18th day of July, 2025.

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12 David G. Estudillo  
13 United States District Judge  
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